

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

CENTRAL EXCISE APPLICATION NO.32 OF 2000

M/s.Karnataka Ginning & Pressing Factory .. Appellant
V/s
Commissioner of Central Excise, Mumbai II .. Respondents

Mr.V.P.Sawant for the Appellant.
Mr.H.V.Mehta with Mr.M.Sethna for the Respondents.

**CORAM: S.RADHAKRISHNAN &
J.P.DEVADHAR, JJ.**

DATE : 09.03.2005.

P.C.:

1. Heard the learned Counsel for the parties. By this impugned order, the CEGAT has upheld the order of Collector of Customs confirming the duty demanded and the confiscation of seized goods and permitting to redeem them on payment of fine. All the findings of the Tribunal are based on the appreciation of facts and the confessional statements of Dilipkumar Agarwal and Raminder Varma office-cum-godown Manager. There is no dispute that both the persons aforesaid were the employees of the assessee. The Trinunal has also disbelieved the statement of Ramesh Agarwal as well as the documents that the goods were purchased for M/s.Agarwal Textiles. There are only findings of facts. There is no substantial question of law involved in this matter. We are not inclined to interfere. Hence, the Application stands dismissed.

(S.RADHAKRISHNAN, J.)

(J.P.DEVADHAR, J.)